



INDIANA UI WAGE & EMPLOYMENT TAX CHART	
Special Classes of Employment and Special Types of Payments	Unemployment Insurance Taxable / Exempt
Advances against future earnings	Taxable
Agricultural Labor	If you have agricultural employees, and pay \$20,000 or more, in cash wages in a calendar quarter; or if you have 10 or more agricultural employees for some part of a day in each of 20 weeks during a calendar year.
Aliens, resident	
1. Service performed in the U.S.	Taxable
2. Service performed outside U.S.	Exempt unless on or in connection with an American vessel or aircraft and either performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.
Annuities: Payments made by the employer into a fund for retirement or death benefits, under a plan offered to all employees or a class or classes of employees.	Exempt
Back Pay paid as a result of a dispute related to employment	Taxable
Bonuses	Taxable
Cafeteria plan deductions under IRS Section 125	Taxable - if the employee chooses cash. If the employee chooses another benefit, the treatment is the same as if the benefit was provided outside the plan.
Commissions	Taxable
Corporate Officer Payments: Corporate officers performing a service for the corporation (includes subchapter S corporations are employees)	Taxable
Cosmetologists or barbers: Who are licensed, contracts with a shop, is free from control and direction of the owner, owns or leases equipment, received payment from the clientele, and acknowledges in writing that their work is not covered by UI.	Exempt
Deceased worker: Wages paid to beneficiary or estate in year of worker's death.	Taxable
Deceased worker: Wages paid to beneficiary or estate after calendar year of worker's death.	Exempt
Deferred Compensation	Taxable
Dependent care assistance programs (limited to \$5,000; \$2,500 if married filing separately).	Exempt to the extent that it is reasonable to believe that amounts are excludable from gross income under section 129.
Disable worker's: Wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.	Taxable
Director Fees: Fees paid to directors of a corporation for attending meetings of the board of directors	Taxable



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Employee Benefit Expense Reimbursement:	
1. Amounts not exceeding specified government rate for per diem or standard mileage.	Exempt
2. Amounts in excess of specified government rate for per diem or standard mileage.	Taxable
Family Employees:	
1. Child employed by parent (or partnership in which each partner is a parent of the child)	Exempt - until age of 21
2. Spouse employed by sole proprietor	Exempt
3. Parent employed by child	Exempt
Foreign Government or International Organization:	Exempt
Foreign service by US citizens:	
1. As U. S. government employee.	Exempt
2. For foreign affiliates of American Employers and other private employers.	Exempt unless on American vessel or aircraft and work is performed under contract made in U. S. or worker is employed on vessel when it touches U. S. port.
Holiday Pay	Taxable
Home workers (industrial, cottage industry):	
1. Common law employees	Taxable
2. Statutory employees	Exempt
Hospital employees:	
1. Interns	Exempt
2. Patients	Exempt
Household employees:	
1. Domestic service in private homes, college clubs, fraternities, and sororities.	Taxable if total cash wages are \$1,000 or more (for all household employees) in any quarter in the current or preceding calendar year.
2. Domestic service in college clubs, fraternities, and sororities.	
Insurance for employees:	
1. Accident and health insurance premiums under a plan or system for employees and their dependents generally or for a class or classes of employees and their dependents.	Exempt
2. Group term life insurance costs.	Exempt
Insurance agents or solicitors:	
Full-time life insurance salesperson Other salesperson of life, casualty, etc., insurance	Taxable if employee under common law and not paid solely by commissions.
Leave-sharing plans: Amounts paid to an employee under a leave-sharing plan.	Taxable
Limited Liability Companies (LLC's)	
1. Payments to members of manager-managed LLC's	Taxable
Newspaper carriers and vendors:	Exempt
Newspaper carriers under age 18; newspaper and magazine vendors buying at fixed prices and retaining receipts from sales to customers.	
Non-profit organizations.	May be Taxable or Reimbursable
Officers or shareholders of an S Corporation	Taxable